

# **City Council**

## ***Special Meeting Agenda***

**Tuesday, January 23, 2018  
Library Meeting Room  
951 Spruce Street  
7:00 PM**

- 1. CALL TO ORDER**
- 2. APPROVAL OF AGENDA**
- 3. 2019/2020 BIENNIAL BUDGET PROCESS AND FORMAT**
  - Staff Presentation
  - Public Comments (Please limit to three minutes each)
  - Council Questions & Comments
  - Action
- 4. DISCUSSION DIRECTION – CITY COUNCIL SUMMER MEETING SCHEDULE**
  - Staff Presentation
  - Public Comments (Please limit to three minutes each)
  - Council Questions & Comments
  - Action
- 5. ADJOURNMENT**

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#### **Citizen Information**

If you wish to speak at the City Council meeting, please fill out a sign-up card and present it to the City Clerk.

Persons with disabilities planning to attend the meeting who need sign language interpretation, assisted listening systems, Braille, taped material, or special transportation, should contact the City Manager's Office at 303 335-4533. A forty-eight-hour notice is requested.

**SUBJECT: 2019/2020 BIENNIAL BUDGET PROCESS AND FORMAT**

**DATE: JANUARY 23, 2018**

**PRESENTED BY: HEATHER BALSER, CITY MANAGER  
KEVIN WATSON, FINANCE DIRECTOR  
EMILY HOGAN, ASSISTANT TO THE CITY MANAGER**

### **SUMMARY:**

In 2016, City Council adopted the first biennial budget for 2017-2018 along with the 2017-2021 Capital Improvements Plan (CIP). This was also the first time the budget was organized into 10 program areas and 38 sub-programs. The intent of these changes was to reduce staff time dedicated to the budget on an annual basis, to make it easier for the public to understand where the City invests their taxes and fees to provide services, and for City Council to evaluate how efficiently and effectively the City uses those resources to achieve the objectives of each sub-program.

Both years of the first biennial budget have now been approved by City Council and staff would like to evaluate the process and format and see if there is an opportunity for improvements. Staff found that the process for the biennial budget did in fact reduce staff time spent preparing and updating the operational and capital budgets for 2018. City Council reviewed the proposed CIP and revenue assumptions in June, consolidated it with operational expenses in September, and adopted the recommended budget in November.

Additionally, there were a number of financial or budgetary issues raised throughout 2017 that required direction from City Council. Staff recommends creating an annual budget process to address such issues that are likely to be raised again in future years as the biennial budget continues. Attached is a draft budget calendar and discussion topics to show what the biennial budget process could look like for City Council in 2018 regarding the proposed 2019-2020 budget:

- January 16<sup>th</sup> – Review 2018 City Council Work Plan
- January 23<sup>rd</sup> – Review biennial budget process, format and calendar and discuss additional financial/budgetary information requested
- February 20<sup>th</sup> – Open for future discussion topic
- March 20<sup>th</sup> – Evaluate City's programs, goals and key performance indicators
- April 17<sup>th</sup> – Open for future discussion topic
- May 15<sup>th</sup> – Open for future discussion topic
- June 12<sup>th</sup> – Review CIP requests and revenue update
- July 17<sup>th</sup> – Evaluate City's financial policies and cost recovery/fee structure for Recreation Center and golf

**SUBJECT: 2019/2020 BIENNIAL BUDGET PROCESS AND FORMAT****DATE: JANUARY 23, 2018****PAGE 2 OF 2**

- August 14<sup>th</sup> – Special meeting to review long-term financial model and revenue assumptions and expenditure targets
- August 21<sup>st</sup> – Review results of 5-Year Staffing Plan
- September 4<sup>th</sup> – Recommended biennial budget for 2019-2020 presented and set public hearing.
- September 11<sup>th</sup> – Special meeting to review recommended budget
- October 2<sup>nd</sup> – Public hearing to review recommended budget
- October 16<sup>th</sup> - Review recommended budget
- November 5<sup>th</sup> – Adopt budget, appropriate funds and set mill levy

*\*Draft dates are subject to change based on City Council's schedule*

**DISCUSSION/DIRECTION:**

Staff is seeking input and direction from City Council regarding changes to the proposed budget process and format for this year along with the budget calendar. Some questions that might help staff address possible improvements to the budget process and format include the following:

- 1) Does the current program-based reporting structure give Council the information they desire?
- 2) Do the Key Performance Indicators provide the necessary information/measurements that help Council make budgetary decisions? Are there other performance measures staff should look at?
- 3) Does the current budget document format and budget development process align the budget with the strategic intent of City Council? Does Council find the budget document and development process to be transparent, informative and easy to understand? Are there specific changes the Council would like to see?

Also, are there additional topics that should be considered for discussion in preparation for the 2019-2020 budget? Are there proposed topics above that should be removed?

**FISCAL IMPACT:**

There is no fiscal impact.

**ATTACHMENTS:**

1. Draft 2018 Budget Calendar
2. Links to [2017-2018 Budget](#) and [2018 Supplemental Budget](#)

City of Louisville, Colorado  
Budget Calendar  
2019 - 2020 Biennial Budget Development

Dates	Description	2018												2019
		January	February	March	April	May	June	July	August	September	October	November	December	January
January 16, 2018	City Council Reviews 2018 City-Wide Work Plan													
January 23, 2018	City Council Reviews 2019-2020 Biennial Budget Process, Format, Calendar, and Requests Any Additional Information													
January 29, 2018	Finance Issues Instructions and Forms to Departments for Six-Year Capital Improvement Plan Requests													
February 5 - March 2, 2018	Department Liaisons Request Input and Recommendations on Capital Improvement Plan from Advisory Boards													
February 5 - March 30, 2018	Departments Prepare Requests for Six-Year Capital Improvement Plan													
March 19 - March 30, 2018	Finance Prepares Preliminary 2018 Budget Amendment for Rollovers, New Items, and Revenue Adjustments													
March 20, 2018	City Council Reviews and Evaluates Programs, Sub-Programs, Goals, and Key Performance Indicators													
March 30, 2018	Departments Submit Requests for Six-Year Capital Improvement Plan													
April 2 - May 4, 2018	Finance Consolidates and Summarizes All Requests for the Six-Year Capital Improvements Plan													
April 2 - April 27, 2018	Department Liaisons Request Input and Recommendations on Biennial Operating Budget from Advisory Boards													
April 3, 2018	Finance Presents to Departments the Preliminary 2018 Budget Amendment for Rollovers, New Items, Etc.													
April 4 - April 20, 2018	Departments Review and Verify Preliminary 2018 Budget Amendment and Prepare Narratives													
April 20, 2018	Departments Submit Final Changes and Narratives for 2018 Budget Amendment to Finance													
April 23 - May 18, 2018	Finance Prepares Final Draft of 2018 Budget Amendment for Rollovers, New Items, and Revenue Adjustments													
May 4, 2018	Finance Submits Consolidated C-I-P Requests and Fiscal Impact Summary to City Manager													
May 7 - May 25, 2018	City Manager Meets with Departments and Reviews Requests for Six-Year Capital Improvements Plan													
May 7 - May 25, 2018	Training for Department Representatives on Inputting Budgets into Tyler													
May 25, 2018	City Manager Issues Final Recommendations on the Six-Year Capital Improvements Plan													
May 25, 2018	Finance Issues Instructions and Personnel Request Forms to Departments for Requesting Operational Budgets													
May 25, 2018	Finance Issues Forms to Departments for Six-Year Revenue Estimates													
May 28 - June 22, 2018	Departments Prepare Six-Year Revenue Estimates for All Revenue Collected or Assessed by Departments													
May 28 - June 29, 2018	Departments Input Biennial Operating Budget Requests Into Tyler and Complete Personnel Request Forms													
May 28 - June 8, 2018	Finance Consolidates and Summarizes City Manager's Recommendations on the Six-Year C-I-P													
June 5, 2018	City Council Considers 2018 Budget Amendment for Rollovers, New Expenditure Items, & Revenue Adjustments													
June 8, 2018	Finance Submits Preliminary Recommended C-I-P Document to City Manager and Departments													
June 12, 2018	City Council Budget Retreat: 2017 Year-End Review, 2018 Revenue Update, Preliminary C-I-P Review, LTFP Review													
June 15, 2018	Finance Department Issues Letters and Application Forms to Non-Profit Agencies for Non-Profit Grant Program													
June 22, 2018	Departments Submit Revenue Estimates to Finance for all Revenue Assessed or Collected by Departments													
June 29, 2018	Departments Complete Input of Biennial Operating Budget Requests and Submit Personnel Requests to Finance													
July 2 - July 20, 2018	Finance Consolidates Departments' Biennial Operating Requests and Consolidates Financial Impacts													

**City of Louisville, Colorado**  
**Budget Calendar**  
**2019 - 2020 Biennial Budget Development**

Dates	Description	2018												2019
		January	February	March	April	May	June	July	August	September	October	November	December	January
July 17, 2018	City Council Reviews/Evaluates Current Financial Policies and Directs Any Changes													
July 20, 2018	Finance Submits Consolidated <i>Requested Biennial Budget</i> to City Manager & Departments													
July 23 - July 27, 2018	City Manager Meets with HR and Departments on Merits, Market Adjustments, and Position Audits													
July 23 - August 3, 2018	City Manager Reviews Operational Budget Requests and Meets with Departments													
July 27, 2018	City Manager Issues Final Decisions on Merits, Market Adjustments, and Position Audits													
August 3, 2018	City Manager Issues Final Decisions to Finance and Departments on <i>Recommended Budget</i>													
August 6 - August 24, 2018	Finance Consolidates and Summarizes City Manager's <i>Recommended Budget</i> - Prepares for Distribution													
August 10, 2018	Non-Profit Agencies Submit Grant Request Applications to Finance Department													
August 14, 2018	City Council Reviews Five-Year Staffing Plan at Study Session (Special Meeting)													
September 4, 2018	City Manager's Recommended Budget Presented to City Council at a Regular Meeting ( <i>Public Hearing Set</i> )													
September 11, 2018	City Council Reviews and Discusses Recommended Budget at Study Session (Special Meeting)													
September 18, 2018	City Council Reviews and Discusses Recommended Budget at Regular Meeting													
September 19 - September 24, 2018	Finance Consolidates and Summarizes a <i>Revised Recommended Budget</i> for Public Hearing and Distribution													
September 24, 2018	Finance Prepares and Issues Public Notice for October 2 Public Hearing (Publish September 28)													
October 2, 2018	City Council Conducts Public Hearing on Revised Recommended Budget													
October 16, 2018	City Council Reviews and Discusses Revised Recommended Budget ( <i>Final Meeting before Adoption</i> )													
October 17 - October 29, 2018	Finance Prepares <i>Final Budget</i> and Resolutions to Adopt the Budget, Appropriate Funds, and Levy Taxes													
November 5, 2018	City Council Presented with Resolutions to Adopt the Budget, Appropriate Funds, and Levy Taxes													
November 6, 2018	Finance Prepares Mill Levy Certification Letter and Submits to City Clerk for Signature and to Boulder County													
November 6 - December 31, 2018	Finance Prepares Formal Budget Document and Application to GFOA for Budget Presentation Award													
November 19, 2018	Finance Committee Reviews Grant Requests from Non-Profit Agencies and Makes Recommendations													
December 18, 2018	City Council is Presented with Finance Committee Recommendations on Non-Profit Agency Grants													
December 28, 2018	Finance Issues Letters to Non-Profit Agencies Notifying Them of Council Decision on Grants													
January 2, 2019	Finance Publishes Formal Budget Document and Submits Application to GFOA for Budget Award													

City Manager & Council
City Manager Only
All Departments
Finance Department

Dated: 01/18/18

**SUBJECT: DISCUSSION/DIRECTION – CITY COUNCIL SUMMER MEETING SCHEDULE**

**DATE: JANUARY 23, 2018**

**PRESENTED BY: MEREDYTH MUTH, CITY CLERK**

**SUMMARY:**

Members of the City Council have asked about creating a break between meetings this summer to allow for some extended vacation time as was done in previous years. The City Charter requires the City Council hold at least two regular meetings each month (Section 4-1(a)). Given that requirement, and the 2018 calendar, staff came up with five possible scenarios. Other options could also be considered.

**Option 1:**

- May 29 – 5<sup>th</sup> Tuesday, no meeting
- June 5 – cancel regular meeting
- June 12 – cancel study session  
*four weeks between meetings*
- June 19 – regular meeting
- June 26 – regular meeting, *budget retreat??*
- Regular July schedule

**Option 2:**

- June 5 – regular meeting
- June 12 – regular meeting, *budget retreat??*
- June 19 – cancel regular meeting
- June 26 – cancel study session
- July 3 – cancel regular meeting  
*four weeks between meetings*
- July 10 – regular meeting
- July 17 – study session
- July 24 regular meeting

**Option 3:**

- May 29 – 5<sup>th</sup> Tuesday, no meeting
- June 5 – cancel regular meeting
- June 12 – cancel study session  
*three weeks between meetings*
- June 19 – regular meeting
- June 26 – regular meeting, *budget retreat??*
- Regular July schedule

**SUBJECT: SUMMER MEETING SCHEDULE**

**DATE: JANUARY 23, 2018**

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**Option 4:**

- June 5 – regular meeting, *budget retreat??*
- June 12 – cancel study session
- June 19 – cancel regular meeting  
*three weeks between meetings*
- June 26 – regular meeting
- Regular July schedule

**Option 5:**

- June 5 – regular meeting
- June 12 – regular meeting, *budget retreat??*
- June 19 – cancel regular meeting
- June 26 – cancel study session
- July 3 – cancel regular meeting
- July 10 – cancel study session
- July 17 – cancel regular meeting  
*six weeks between regular meetings*
- July 24 – regular meeting
- July 31 – regular meeting

**FISCAL IMPACT:**

None

**RECOMMENDATION:**

Discussion/Direction

**ATTACHMENT(S):**

None